

Accounting, Expertise & Accounting Consultancy Company
SOCECC Ltd.

INDEPENDENT AUDITOR'S REPORT
on
INTERIM FINANCIAL STATEMENTS
drawn up by ANTIBIOTICE S.A.
for the FIRST SEMESTER of 2022

- BUCHAREST -
- 2022 -

INDEPENDENT AUDITOR’S REPORT TO THE ANTIBIOTICE SHAREHOLDERS

Interim Financial Information Review Report

We have reviewed the interim financial statements of ANTIBIOTICE S.A. (“the Company”) which comprise the financial position statement as of June 30, 2022, statement of comprehensive income, statement of changes in equity and cash flow statement for the six-month period ended on June 30, 2022, as well as a summary of the significant accounting policies and other explanatory notes.

The company’s management is responsible for the preparation and fair presentation of these interim financial statements in accordance with the International Financial Reporting Standards adopted by the European Union (IFRS).

Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

We conducted the review in accordance with the International Standard on Review Engagements 2410 *“Review of Interim Financial Information Performed by an Independent Auditor of the Entity”*. A review of interim financial information consists of interviewing, in particular, the persons responsible for financial and accounting matters and applying analytical and other review procedures. The scope of a review is substantially less than the scope of an audit conducted in accordance with International Standards on Auditing, and we are not allowed to obtain assurance that we would have identified all significant matters that could have been indicated in an audit. Therefore, we do not express an audit opinion.

Conclusion

Based on our review, we have not identified any evidence that would make us believe that the interim financial statements prepared by ANTIBIOTICE S.A. on June 30, 2022 are not prepared, in all material respects, according to IFRS.

Bucharest, August 2, 2022

Accounting, Expertise & Accounting Consultancy Company - SOCECC Ltd.

headquartered in Bucharest, registered in the Electronic Public Register with the no. FA227 through Zegrea Laurențiu, registered in the Electronic Public Register with the no. AF2666